

Application for Extension of Time to File Michigan Tax Returns

Issued under authority of P.A. 301 of 1939, 281 of 1967 and 228 of 1975. See instructions for filing requirements.

An extension of time to file is not an extension of time to pay. Type or print in blue or black ink.

PART 1: IDENTIFICATION

▶ 1. Check ONLY ONE box. File a separate request for each tax. <input type="checkbox"/> *Income Tax Return <input type="checkbox"/> Single Business Tax Return <input type="checkbox"/> *Fiduciary Return * DO NOT file this form if a refund will be shown on return.	▶ 2. Federal Employer Identification Number or TR Number ▶ 3. Social Security Number If joint, enter spouse's number
▶ 4. Mailing Address	▶ 5. Taxpayer's name and address (if different from item 4)

PART 2: COMPUTATION AND PAYMENT OF TAX DUE

6. Total annual tax liability for the year	▶ 6.00
7. Payments made to date (include withholding, estimated tax payments and amounts carried forward)	7.00
8. Credits (if any)	8.00
9. Add lines 7 and 8	9.00
10. Estimated balance due. Subtract line 9 from line 6	10.00
11. Amount paid with this request	▶ 11.00

PART 3: EXTENSION REQUEST

▶12. Month and year your tax year ends: _____ (Example: MM/YY)

▶13. ☐ Check this box if federal extension is attached.

14. Reason for extension: _____

15. ☐ Check this box if Treasury has previously granted an extension for this tax year; attach a copy of the approved extension.

Submit this paper form even if you TeleFiled or e-filed an extension with your federal return.

Make checks payable to "State of Michigan" and write the type of tax and the FEIN or Social Security number on the payment.

Mail to: Michigan Department of Treasury, P.O. Box 30207, Lansing, MI 48909.

<i>I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.</i>		<i>I declare under penalty of perjury that this return is based on all information of which I have any knowledge.</i>	
▶ I authorize Treasury to discuss my return with my preparer. <input type="checkbox"/> Yes <input type="checkbox"/> No		▶ Preparer's SSN, PTIN or FEIN	
Filer's Signature	Date	▶ Preparer's Name and Address	
Spouse's Signature	Date		

Instructions for Form 4

Application for Extension of Time to File Michigan Tax Returns

This information is issued under P.A. 301 of 1939, 281 of 1967 and 228 of 1975. Filing of this form is mandatory for single business tax filers to obtain an extension. Income tax filers may file a copy of their federal extension instead.

Income Tax (individual and fiduciary). An extension of time to file the federal return automatically extends the due date of the Michigan return to the new federal due date.

An extension of time to file is **not** an extension of time to pay. If at the time the extension is filed, it is determined additional Michigan income tax is due, pay the amount due on this form or on a copy of the federal extension. If no tax is due, it is not necessary to send an extension form to Michigan by April 15 (the copy of the federal extension attached to the return is sufficient). Attach a copy of all federal and Michigan extensions to the *MI-1040* or *MI-1041* when it is filed. If an e-filed or TeleFiled federal extension was requested and received, attach a paper U.S. 4868 form to the *MI-1040*. If the *MI-1040* return was e-filed, send us a completed paper U.S. 4868 form.

Single Business Tax filers must use this form to request an extension and must file it even if the IRS has approved a federal extension. If this form is received with a copy of the federal extension by the due date of the annual return, Treasury will grant the taxpayer the same length of time as the federal extension plus 60 days. If this form is received without the federal extension, Treasury will grant a 180-day extension.

An extension of time to file is **not** an extension of time to pay. Payment must be included with this form, **or** appropriate estimated tax payments must have been made during the year. Extension requests received without payment on the account **will not be honored** and penalty and interest will accrue on the unpaid tax from the original due date of the return. Penalty and interest for late filing is only charged if tax will be due on the SBT annual return. If no tax will be due on the SBT annual return, there is no need to request an extension to avoid penalty and interest.

Line-By-Line Instructions

Lines not listed are explained on the form.

PART 1: Identification

Line 1. File a separate application for each tax type. Check the box next to the appropriate tax. Partnerships and S Corporations filing composite income tax returns (for nonresident partners and shareholders respectively), should check the "Fiduciary Return" box.

Lines 2 and 3. Single business tax and fiduciary filers must enter their federal employer identification number (FEIN) or TR Number on line 2. Income tax filers must enter their Social Security number on line 3. Do **not** complete both lines 2 and 3.

Line 4. Print or type mailing address. Income tax and fiduciary filers will **not** receive a response if their extensions are approved. Single business tax filers will receive a written response at the legal address on file with Treasury.

Line 5. Enter taxpayer's name and address only if it is different from the mailing address listed on line 4.

PART 2: Computation and Payment of Tax Due

Estimate tax liability for the year and pay any unpaid portion of the estimate with the application for extension. The application and payment must be postmarked on or before the original due date of the return.

If the tax due is underestimated and not enough is paid with the application for extension, pay interest on the unpaid amount. Compute interest from the due date of the annual return. The interest rate is 1 percent above prime rate and is adjusted on July 1 and January 1. Interest is charged from April 15 (or the due date of the return) to the date the rest of the tax is paid.

Any one of the following penalties may also apply to the unpaid tax:

- By law, penalty is 5 percent of tax due. Penalty increases by an additional 5 percent per month or fraction thereof, after the second month, to a maximum of 25 percent for failure to pay;
- 10 percent for negligence;
- 25 percent for intentional disregard of the law.

Line 7. Payments made to date include quarterly payments, a credit forward from the previous tax year and any other payments previously made for this tax year. Individual income tax filers should include any Michigan withholding.

PART 3: Extension Request

Line 13. For **individual and fiduciary income tax**, if the extension will extend the filing period of a Michigan return beyond the federal extension, attach a copy of the approved federal extension. **Single business tax** filers must check the box and attach a copy of the federal extension application.

Line 15. Check the box if Treasury has already granted an extension for this tax year. If more time is needed, submit a new application with a copy of the original application before the original extension expires.

Mail to the address on the front of the form.